

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1005 - SB 1109

March 17, 2015

SUMMARY OF BILL: Authorizes Knox County to impose a litigation tax up to \$5.00 on all criminal cases, if approved by two-thirds vote of the county legislative body.

ESTIMATED FISCAL IMPACT:

Increase Local Revenue – \$128,200/Knox County/Permissive

Assumptions:

- This bill is not relevant to state government operations.
- Knox County legislative body approves the litigation tax to be levied.
- Based on historical data from the Knox County Criminal Court Clerk's office, it is estimated that there will be 25,630 annual cases in which litigation taxes will be paid. This number is assumed to remain constant into perpetuity.
- Knox County imposes the maximum authorized \$5.00 litigation tax.
- The permissive and recurring increase in local revenue to Knox County is estimated to be \$128,150 (25,630 x \$5.00).

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

/maf